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| Meeting: | Audit Committee | Date: | 18/09/17 |
| Agenda Item: | 10 | Time: | 10 minutes |
| Proactive Publication: | Yes | Internal Publication: | Yes |

Communications options:

Key messages / SLT extra / Blog / external communications

Presenter: Peter Bloomfield

Topic: Review of the Staff Code of Conduct, Whistleblowing Policy and Fraud Response Plan

Issue: The Audit Committee has been receiving quarterly reports on issues reported under these policies and procedures for some time now. Unlike other corporate policies, these documents have not been reviewed recently. In future, we propose to bring these policies to Audit Committee on an annual basis for review.

Views are welcomed on their scope and content, on the style and format and on how best to raise awareness of the documents amongst staff.

Background: The Staff Code of Conduct, Whistleblowing Policy and Fraud Response Plan are attached. The documents have been updated to reflect recent changes in senior management.

The Code of Conduct is based on the Civil Service Code. We do not use the Civil Service Code directly as, under the Data Protection Act, ICO staff are not Civil Servants.

The documents are different in style and format, having evolved at different times and for different purposes. There may be merit in reviewing in particular the Code of Conduct and the Whistleblowing Policy to make them more consistent and accessible.

The policies are all available to staff on our intranet "ICON". It is proposed that, after making any changes resulting from this review, they will be

highlighted to staff again on the front page of ICON, and we will repeat this on a quarterly basis.

Peter Bloomfield
Corporate Governance

Information Commissioner's Office Code of conduct

This Code forms part of your terms and conditions of service, breaches of which may be the subject of disciplinary action.

The Code sets out the standards of behaviour and conduct expected of you, as an ICO employee. It draws on the recommendations of the Committee on Standards in Public Life, chaired by Lord Nolan, and has parallels with the Civil Service Code.

1. Your duties and responsibilities

You are asked to familiarise yourself with the contents of the Code and act in accordance with the principles set out in it.

You have a duty to:

- a) Discharge public functions reasonably and according to the law; and
- b) Recognise ethical standards governing particular professions.

You should be aware:

- a) of your accountability to the Commissioner whom you serve; and
- b) of the respective roles of the sponsor department and the Commissioner as set out in the Management Statement, and Memorandum on Payment of Grant-in-Aid; and
- c) that the Commissioner is ultimately accountable to Parliament for his or her independence, effectiveness and efficiency.

You are asked to conduct yourself at all times with integrity, impartiality, objectivity, honesty and in accordance with the ICO values.

You should not deceive or knowingly mislead the Commissioner, our sponsor department, Ministers, Parliament or the Public.

2. Conflicts of interest

You should abide by the rules adopted by the Commissioner in relation to private interest and possible conflict with public duty, the disclosure of official information and political activities.

You should not misuse your official position, or information acquired during the course of your duties, to further your private interests or those of others.

Staff Code of Conduct

If you are a member of the senior management team, or a member of staff who is either working on a contract or dealing with issues which could raise matters of substance, you should ensure that any possible conflicts of interest are identified at an early stage and that appropriate action is taken to resolve them.

In short, you must avoid undertaking activities which could call into question your independence and ability to deal with a matter fairly and appropriately.

Conflicts of interest could, for example, include:

- dealing with a case with which you have a vested interest in the outcome of the ICO's findings, such as a case raised by a relative or friend;
- working on a matter which involves an external organisation with which you have close dealings, such as a matter involving a school where you are one of the governors;
- involvement in a procurement exercise where you have a personal or financial interest with an organisation which is tendering for work with the ICO;
- undertaking additional employment which may have a bearing on the ICO's work, such as advising an organisation about data protection legislation as a consultant.

The above list is illustrative and you are expected to raise any potential conflicts of interest with your manager as soon as they may be apparent.

You are required to inform the ICO, via Human Resources, of any secondary paid employment, Directorships or Non-Executive positions that you are undertaking or seek to undertake.

You should also ensure that Human Resources are informed of any voluntary or unpaid activities which may be reasonably viewed as having potential to cause a conflict of interest with your work with the ICO.

If you have any doubts about possible conflicts of interests you should in the first instance discuss your concerns with either a Human Resources Manager or the Head of Organisational Development.

3. Political activities

The ICO has a policy and procedure regarding party political activities. If you are involved in such activity it is essential to read and comply with this policy to help ensure that the ICO's impartiality and independence is not compromised.

The policy can be found on the staff intranet under policies and procedures or click the link [Party Political Activities Policy](#).

It is essential that you conduct your duties to the best of your ability in a way which maintains political impartiality and is in line with the requirements of this code, no matter what your own political beliefs may be.

4. Integrity

You should not use your official position to receive, agree to accept or attempt to obtain any payment or other consideration for doing, or not doing, anything or showing favour, or disfavour, to any person or organisation.

You should not receive benefits of any kind from a third party which might reasonably be seen to compromise your personal judgement and integrity.

Under the Bribery Act 2010 you may, as an employee of the Commissioner, be required to prove that the receipt of payment or other consideration from someone seeking to obtain a contract is not corrupt.

You are required to follow all relevant policies and procedures which govern the integrity required of an ICO employee, for example the ICO Gifts Policy, the Political Activities Policy, Whistleblowing Policy and Disciplinary Policy and Procedure.

5. Relations with the public

If, during the course of your duties, you are required to deal with the affairs of the public you should do so empathetically, efficiently, promptly and without bias or maladministration. At all times you should offer the public the highest standards of conduct and service.

6. Effective use of resources

You should endeavour to ensure the proper, economical, effective and efficient use of resources.

7. Official information

Under common law you are required to undertake a general duty of confidentiality. You are required to protect official information held in confidence.

Nothing in the Code should be taken as overriding existing statutory or common law obligations to keep confidential, or in appropriate cases to disclose, certain information.

Subject to this provision, staff should act in accordance with relevant procedures regarding access to official information. Particular attention must be drawn to the requirements of s.55 and s.59 of the Data Protection Act, which establish offences for knowingly or recklessly obtaining or disclosing personal information without lawful authority.

Likewise, you are required to note s.77 of the Freedom of Information Act which establishes an offence of altering official records with intent to prevent disclosure.

Staff must note that the duty of confidentiality applies across all forms of communication, including social media, used both in official and personal capacities.

Confidential information obtained in connection with ICO business must not be distributed or commented upon outside the organisation.

8. Staff concerns about improper conduct

The Committee on Standards in Public Life recommended that each Non-Departmental Public Body should nominate an official or board member who would be entrusted with the duty of investigating staff concerns about issues raised confidentially.

If you believe you are being required to act in a way which:

- is illegal, improper, or unethical;
- is in breach of a professional code;
- may involve possible maladministration, fraud or misuse of public funds; or
- is otherwise inconsistent with this Code;

you should either raise the matter through the management line or else approach, in confidence, one of the Deputy Commissioners who are entrusted with the duty of investigating staff concerns about illegal, improper or unethical behaviour.

You should also draw attention to cases where there is evidence of irregular or improper behaviour elsewhere in the organisation, but where

you have not been personally involved, or if you are required to act in a way which, for you, raises a fundamental issue of conscience.

If you have reported a matter covered in the above paragraph and believe that the response does not represent a reasonable response to the grounds of your concern, you may report the matter directly to the Commissioner.

If you feel that the people within the office with whom you could normally raise the issue are parties to, or supportive of, the behaviour causing concern, you may report the matter to:

- The chair of the ICO's Audit Committee, who is a non-executive member of the ICO's management board. The Chair's contact details can be obtained from the Corporate Governance team.
- Our internal auditors, Grant Thornton, contact details for whom can be obtained from the Corporate Governance team.
- The ICO's sponsoring department in central government.

The process for raising concerns about the conduct of the organisation is set out in more detail in 'Speak Up' the ICO's Whistleblowing Policy.

9. After leaving the Commissioner's employment

You should continue to observe your duty of confidentiality after you have left the employment of the Commissioner, noting the legal obligations on you under s55 and s59 of the Data Protection Act and, if relevant, the Official Secrets Act.

Staff Code of Conduct

‘Speak up’ – The ICO’s whistleblowing policy and procedure



Information Commissioner's Office

1. Scope

- 1.1 All employees of the Information Commissioner's Office (ICO) and other workers undertaking activity on behalf of the ICO.

2. Purpose

- 2.1 To prevent malpractice by the organisation, its employees, agents and partners by advising staff how to raise concerns with the organisation's management or, if necessary, with its sponsoring department and advising them of the protection offered by the Public Interest Disclosure Act 1998 ('PIDA').

3. Introduction

- 3.1 All organisations face the risk of things going wrong or of unknowingly harbouring malpractice. We have a duty to identify and take measures to remedy all malpractice particularly with regard to issues of fraud and corruption.
- 3.2 By encouraging a culture of openness within our organisation we believe that we can prevent malpractice before it happens.
- 3.3 By promoting a culture of openness we want to encourage you to raise issues which concern you at work. We recognise, however, that you may be worried that by reporting such issues you will be opening yourself up to victimisation, detriment or risking your job security.
- 3.4 Such fears are understandable, this policy is therefore designed provide you with information about the protections offered by PIDA as well as the process by which you may raise your concerns.
- 3.5 By knowing about malpractice at an early stage we stand a good chance of taking the necessary steps to safeguard the interests of all staff, protect our organisation and stop fraud and corruption before it happens.
- 3.6 In short, do not hesitate to 'speak up' or 'blow the whistle' on malpractice.

4. Definitions

- 4.1 'Fraud': for the purpose of this policy refers to where an individual has undertaken, or intends to undertake, actions in order to obtain gain for him/herself or another, or cause loss to another, or expose another to risk of loss.

The term 'fraud' encompasses:

- i) Fraud by false representation;
- ii) Fraud by failing to disclose information; and
- iii) Fraud by abuse of position.

Descriptions of the above can be found within the Fraud Act 2006.

4.2 'Corruption' for the purpose of this policy refers to an individual who has given or obtained advantage through means which are illegitimate, immoral, and/or inconsistent with their duty to the ICO or the rights of others. Examples include accepting bribes or incentives during procurement processes, seeking to influence others

4.3 'Malpractice' for the purpose of this policy refers to actions which may be:

- i) illegal, improper, or unethical;
- ii) in breach of a professional code;
- iii) possible maladministration, fraud or misuse of public funds; or
- iv) acts which are otherwise inconsistent with the Staff Code of Conduct.

5. Grievances

5.1 It should be noted that this policy is not our normal grievance procedure. If you have a complaint about your own personal circumstances then you should use the grievance procedure. If you have concerns about malpractice within the organisation then you should use the procedure outlined in this policy.

6. Protection of whistleblowers

6.1 The management of the ICO is committed to this policy. If the policy is used to raise a concern in good faith we give you our assurance that you will not suffer any form of retribution, victimisation or detriment as a result of your actions. In addition, the PIDA may provide you with legal protection in relation to your disclosures if you raise your concerns in accordance with that Act.

6.2 Concerns will be treated seriously and actions taken in accordance with this policy. If you ask us to treat the matter in confidence we will do our utmost to respect your request. However, it is not possible to guarantee confidentiality. If we are in a position where we cannot maintain confidentiality and so have to make disclosures we will discuss the matter with you first. We will give you feedback on any investigation and be sensitive to any concerns you may have as a result of any steps taken under this procedure.

6.3 In some circumstances the ICO may decide that we ought to reveal your identity in order to assist in the investigation into the matter. You will be advised beforehand if this is the case.

6.4 Remember, if you do not tell us who you are it will be much more difficult for us to look into the matter, to protect your position or to give you feedback. Accordingly, while we will consider anonymous reports, this procedure is not appropriate for concerns raised

anonymously.

- 6.5 Whistleblowers receive protection under the PIDA. Further information about the protection afforded under PIDA can be found using the resources listed at the end of this policy.

7. Procedure

7.1 Tell your line manager

If you are concerned about any form of malpractice you should normally first raise the issue with your line manager. There is no special procedure for doing this - simply tell them about the problem or put it in writing if you prefer.

At whatever level you raise the issue, you should declare whether you have a personal interest in the issue at the outset. If your concern falls more properly within the grievance procedure your manager will tell you.

7.2 If you feel unable to tell your line manager

If you feel you cannot tell your line manager, for whatever reason, you should raise the issue with the next tier of management or, if the issue is related to financial issues, the Head of Finance. If you feel that the issue concerns issues of compliance with the legislation regulated by the ICO, you may speak with the Head of Risk and Governance

If you feel that you cannot disclose to the next tier of management, Head of Finance or Head of Risk and Governance because you believe that the individual may be implicated in the malpractice you should raise the matter in confidence with one of the Senior Leadership Team.

The Senior Leadership Team is entrusted with the duty of investigating staff concerns about illegal, improper or unethical behaviour.

You should also approach one of the Senior Leadership Team to draw attention to cases where there is evidence of irregular or improper behaviour elsewhere in the organisation, but where you have not been personally involved, or if you are required to act in a way which, for you, raises a fundamental issue of conscience.

7.3 If you still have concerns

If you have reported a matter as described in the above paragraph and believe that the response does not represent a reasonable response to the issues you have raised, you may report the matter directly to the Commissioner.

7.4 **If you feel unable to raise the matter within the ICO**

If you feel that the people within the office with whom you could normally raise the issue are parties to, or supportive of, the behaviour causing concern, you may report the matter to:

- The chair of the ICO's Audit Committee, who is a non-executive member of the ICO's management board. The Chair's contact details can be obtained from the Corporate Governance team.
- Our internal auditors, Grant Thornton, contact details for whom can be obtained from the Corporate Governance team.
- The ICO's sponsoring department in central government.

7.5 **Responding to whistleblowing**

After you have raised your concern we will decide how to respond in a responsible and appropriate manner. Usually this will involve making internal enquiries first but it may be necessary to carry out an investigation at a later stage which may be formal or informal depending on the nature of the concern raised.

If you have raised a concern we will, as far as possible, keep you informed of the decisions taken and the outcome of any enquiries and investigations carried out. However, we will not be able to inform you of any matters which would infringe our duty of confidentiality to others.

7.6 **Raising your concern externally (exceptional cases)**

In all but the most exceptional of circumstances concerns about malpractice should be raised internally or with the representatives of our sponsoring department.

The purpose of this policy is to give you the opportunity and protection you need to raise your concerns internally without reporting the concern to external bodies. It is, therefore, expected that raising concerns internally will be the most appropriate action to be taken in almost all cases and so you must try to do so.

If, however, you feel you cannot raise your concerns internally the PIDA may afford you protection in relation to your disclosure but only if you are acting in good faith and if you honestly and reasonably believe that your allegations are true. In such circumstances you may consider raising the matter with the police or the appropriate regulator e.g. Health and Safety Executive, Environmental Health Department etc. If you do take this route to whistleblow an issue you may be required to demonstrate why you thought the normal internal procedure was not appropriate.

You are strongly recommended to take advice (see section 7.9 below) before following this course of action though, as the PIDA only affords

protection to whistle blowers in certain circumstances.

7.7 Wider whistleblowing disclosures

If you have good reason for not using the internal or regulatory disclosure procedures described above, you might consider making wider disclosure by reporting the matter to the media, or making a posting on the internet.

Please note, if you have not followed internal procedures, whistleblowing disclosures to the media or by other public disclosure will generally be considered to be an unreasonable course of action. Reporting your concerns for public circulation, even if done in good faith, before raising them in accordance with these procedures may result in disciplinary proceedings, which could lead to dismissal.

You are recommended to take legal advice before following this course of action though, as the PIDA only affords protection to whistle blowers in certain circumstances. In particular, no protection is given if the disclosure is made for personal gain.

7.8 Limits to protection

It is important to note that a disclosure will not be protected under PIDA where you are committing an offence by making that disclosure, for example by breaching the Official Secrets Act or Section 59 of the Data Protection Act.

7.9 Sources of advice

It is recommended that you obtain advice about whistleblowing and PIDA at an early stage if you intend to report malpractice. This is important so that you know the extent of the protection which will be provided to you under PIDA.

If you are a member of a trade union you may wish to seek advice about raising an issue from a trade union representative. You may also wish to seek advice from Public Concern at Work which is an independent charity set up to provide advice and guidance about whistleblowing issues. Contact details for Public Concern at Work are given in Section 9.

8. Malicious whistleblowing

8.1 If you are found to have made allegations maliciously and/or not in good faith, a disciplinary process may be instigated against you. This may result in your dismissal from the ICO.

8.2 It is important to note that as long as you have raised a concern in good faith, you will not be subject to disciplinary action even if the investigation finds your allegations to be unproven.

9. Frequently asked questions

9.1 I told my line manager a number of weeks ago that I believe that a colleague is misusing ICO resources. Nothing seems to have happened since. What should I do?

Speak with your line manager to ask how the investigation is progressing. If you feel that no or insufficient progress has been made you must inform your manager's manager.

9.2 I have serious concerns that malpractice is prevalent within my team and that my manager and the more senior managers know about the situation but have chosen to ignore it. What should I do?

You must contact the Commissioner personally and inform him/her of your concerns. If you feel the Commissioner is involved in, or supportive of, the malpractice you should raise the matter with the representatives of our sponsor department as detailed in the procedure above.

9.3 I believe that a colleague is stealing from the ICO. How do I deal with this?

This issue should be dealt with by using this whistleblowing procedure. You must, therefore, inform your line manager.

9.4 I believe that malpractice is happening within the ICO and I am thinking of going to the press about it. What are the implications of this?

You should try to exhaust all internal mechanisms for whistleblowing or refer to our sponsoring department or the relevant regulatory body. You should be aware that going directly to the press may limit your protection under the Public Interest Disclosure Act (PIDA) and you may be liable for dismissal. It is advised that you seek advice from your trade union, if you are a member, or contact Public Concern at Work (whose details are in section 9) before taking this course of action.

9.5 What does PIDA do?

PIDA protects workers who make a **protected disclosure** of information, concerning certain types of matters relating to their employment, from being dismissed or penalised by their employers as a result of the disclosure.

9.6 Who may claim the protection of PIDA?

Members of staff are **workers** within the definition contained in PIDA and may make a qualifying disclosure of information if they reasonably believe that the disclosure would tend to show that the ICO is involved in a **relevant failure** as outlined in section 9.7 below.

9.7 What disclosures are protected?

Not all disclosures of information are protected by PIDA. Protection only arises in relation to **protected disclosures**. **Protected disclosures** are:

- **qualifying disclosures** (defined below) made to an appropriate party (see section 9.8. below); and
- made in accordance with the differing conditions for disclosure applying to each different type of recipient of the information.

A **qualifying disclosure** is:

"any disclosure of information which, *in the reasonable belief of the worker making the disclosure*, tends to show one or more of the following.

- (a) That a criminal offence has been committed, is being committed or is likely to be committed;
- (b) That a person has failed, is failing or is likely to fail to comply with any legal obligation to which he is subject;
- (c) That a miscarriage of justice has occurred, is occurring or is likely to occur;
- (d) That the health or safety of any individual has been, is being or is likely to be endangered;
- (e) That the environment has been, is being or is likely to be damaged; or
- (f) That information tending to show any matter falling within any one of the preceding paragraphs has been, or is likely to be deliberately concealed."

PIDA refers to those matters covered by (a) to (f) above as **relevant failures**.

A disclosure will not be a qualifying disclosure if the person making it commits an offence by making it (e.g. if the disclosure would breach official secrets legislation or if it would breach section 59 DPA 1998). You would therefore not receive protection under PIDA if you made a disclosure in these circumstances.

9.8 To whom may a disclosure be made?

A protected disclosure may be made to one of five types of recipients, these are:

- the worker's employer;
- a legal adviser;
- a Minister of the Crown (in certain circumstances);
- a regulatory body (referred to as a prescribed person – including the Information Commissioner); and
- a third party (for example, the media).

The circumstances in which disclosures may be made vary depending upon the intended recipient of the information.

The most likely recipient of information from ICO staff concerning misconduct will be the ICO **as the employer** of the worker in question. To be protected by PIDA, a worker wishing to make a disclosure must make sure that s/he reasonably believes that the disclosure tends to show a **relevant failure** and s/he must make the disclosure in good faith.

You may need independent legal advice to direct you in understanding this legislation.

10. Resources

- 10.1 For more information on whistleblowing and related legislation visit: <http://www.pcaw.co.uk>

If you need independent advice about a whistleblowing issue you can telephone Public Concern at Work on 020 7404 6609.

Further information about PIDA is contained in the PIDA Overview which can be found in the Human Resources section on ICON.

11. Glossary

- 11.1 'Malpractice' – in the context of this policy this may refer to any of the following:

- Failure to comply with a legal obligation
- Unprofessional acts
- Misuse or inappropriate use of ICO funds or resources
- A criminal offence
- A miscarriage of justice
- The endangering of an individual's health and safety
- Damage to the environment
- Deliberate concealment of information relating to any of the above

Fraud response plan

1. Introduction

1.1. This plan deals mainly with the responsibilities of all staff in deterring losses to public funds. There are additional responsibilities borne by managers. The document deals mainly with the internal response and actions that we need to take within the Office to both deter fraud, and to respond to any suspicion of it that comes to our attention. That said, it is important to remember that fraud could be carried out by people outside the Office and we each of us need to be aware of this in our dealings with external parties.

1.2. Any suspicion of 'fraud' will be investigated as set out in this plan. Any proven instance of fraud will result in disciplinary action being taken against any member of staff involved. The policy of the Commissioner is to notify the police in circumstances where there is evidence that a crime may have been committed.

1.3. The staff code of conduct sets out standards which staff are expected to meet at all times, particularly with regard to the safeguarding of public funds.

2. What is fraud?

2.1. For practical purposes, so far as this document is concerned, fraud may be taken to mean the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.

2.2. The essential elements of fraud are dishonesty, which can include non-disclosure of important facts, and deprivation or risk of deprivation.

2.3. The term is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

3. Responsibilities

3.1. Individual members of staff are responsible for -

- Acting with propriety in the use of official resources and in the handling and use of public funds, whether they are involved with cash or payments systems, receipts or dealing with contractors or suppliers.
- Reporting immediately to their line manager or next most senior manager if they suspect that a fraud has been committed or see any suspicious acts or events.

3.2. In addition to those individual responsibilities, managers are responsible for –

- Identifying the risks to which systems and procedures are exposed.
- Developing and maintaining effective controls to prevent and detect fraud
- Ensuring that controls are complied with

4. Objectives of this Plan

4.1. The objectives of having a widely circulated and understood response plan are

- To deter fraud by publicising steps that will be taken if any is discovered
- To set out managers' responsibilities in this area
- To set out clear guidance on the appropriate steps to be taken if managers become aware of, or suspect that, fraud may be taking place

4.2. The steps set out in the Plan have been devised with the aims of

- Minimising delay in taking any appropriate action
- Reducing the impact of any fraud which takes place
- Ensuring that any possible frauds are investigated
- Preventing or minimising losses of funds
- Maximising the possibility and amounts of recovery
- Identifying perpetrators of fraud and increasing the likelihood of successful disciplinary or legal action
- Minimising the possibility of adverse publicity
- Ensuring that lessons learned from any instances of suspected fraud are acted upon

5. Reporting

5.1. Immediately that fraud is discovered or suspected, the matter should be reported to the Deputy Chief Executive Officer Paul Arnold, or a person nominated by them, who will decide what further action is appropriate.

6. Immediate Considerations and Actions

6.1. The primary objective should be to ensure that public funds are protected. So, the initial investigation should attempt to determine whether there is any possibility of further offences taking place. If there is thought to be any possibility of recurrence, then actions which should be considered include

- freezing bank accounts
- suspending BACS or cheque payments
- suspending individuals

7. Enquiries

7.1. Enquiries into the possibility of fraud taking place should be begun without delay. Facts need to be established, steps taken to protect any individual who may have been unwittingly involved and to ensure that any evidence that is discovered can be used in any subsequent action that might be necessary. To assist in this, it may be appropriate to involve the Police where there is evidence that a criminal offence may have taken place.

8. Recovery Action

8.1. Prompt action is likely to be important in maximising recovery of any funds which have been lost or are thought to be vulnerable as a result of the fraud

8.2. Consideration should be given to involving other parties such as

- the Bank Manager to discuss the desirability or possibility of recalling BACS/CHAPS payments, cancelling cheque payments or withdrawing and replacing pre-printed payment stationery.
- a legal adviser for advice on recovery of other assets

9. Reporting Action

9.1. The circumstances of the fraud and action taken should be reported to the Information Commissioner who will be responsible for

- Reporting the matter to our Sponsor Unit at the Department for Digital, Culture, Media and Sport
- Reporting the incident in any required returns
- Reporting the matter to our internal auditors and the Audit Committee

10. Disciplinary/Legal Action

10.1. Where evidence of fraud is discovered and those responsible can be identified -

- Appropriate disciplinary action will be taken in line with the disciplinary procedure, which is set out in the Staff Handbook.
- When legal action is considered appropriate, full co-operation will be given to investigating and prosecuting authorities.

11. Further Action

11.1. A full report on the circumstances and outcome of any fraud or suspected fraud will be produced. The report will cover the identification of any shortfall in current procedures which contributed to the commission, recommendations on actions which could be taken to prevent or reduce the effect of any future occurrence and who will be responsible for considering these.

Fraud Response Plan